

**JUSTICE OF THE PEACE  
OF WARD/DISTRICT \_\_\_\_\_**  
\_\_\_\_\_, Louisiana

Financial Statements  
As of and for the Year Ended \_\_\_\_\_, 19\_\_

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(JUSTICE OF THE PEACE LETTERHEAD)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date)

Office of Legislative Auditor  
Attention: Ms. Suzanne Elliott  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for my office, as of and for the year ended \_\_\_\_\_, 19\_\_. The statements include all funds under the control and oversight of the court (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify "the cash basis of accounting" instead of "in accordance with generally accepted accounting principles").

Sincerely,

\_\_\_\_\_  
Justice of the Peace

Enclosure

**JUSTICE OF THE PEACE  
OF WARD/DISTRICT \_\_\_\_\_**  
\_\_\_\_\_, Louisiana

Financial Statements  
As of and for the Year Ended \_\_\_\_\_, 19\_\_

Required by Louisiana Revised Statute 24:514 to  
be filed with the Legislative Auditor  
within 90 days after the close of the fiscal year.

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**AFFIDAVIT**

Personally came and appeared before the undersigned authority, \_\_\_\_\_,  
Justice of the Peace \_\_\_\_\_, who, duly sworn, deposes and says that the  
financial statements herewith given present fairly the financial position of the Court  
of \_\_\_\_\_ as of \_\_\_\_\_, 19\_\_, and the results of operations for the year then ended, in  
accordance with generally accepted accounting principles applied on a basis consistent with that  
of the preceding year.

\_\_\_\_\_  
Signature

Sworn to and subscribed before me, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

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Justice \_\_\_\_\_  
Address \_\_\_\_\_

Telephone No. \_\_\_\_\_

**JUSTICE OF THE PEACE  
OF WARD/DISTRICT \_\_\_\_\_**  
\_\_\_\_\_, Louisiana

Financial Statements  
As of and for the Year Ended \_\_\_\_\_, 19\_\_

**INTRODUCTION**

[Include specific information about the court, such as:

1. How the court was created, including making reference to the specific Louisiana Revised Statutes.
2. The purpose of the court.
3. Name of justice.
4. The population of the district or the number of people served.
5. Number of employees or an explanation there are no employees.
6. Quantitative information about the court's operations , including:
  - \_\_\_\_\_Criminal charges filed
  - \_\_\_\_\_Consultations in lieu of charges filed
  - \_\_\_\_\_Resolved disputes
  - \_\_\_\_\_Warrants signed
  - \_\_\_\_\_Other

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Justice of the Peace of \_\_\_\_\_ have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**JUSTICE OF THE PEACE  
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\_\_\_\_\_, Louisiana

Notes to the Financial Statements, continued

**B. REPORTING ENTITY**

The justice of the peace is an independently elected local official. The court is fiscally dependent on the parish and state for operating costs. However, the court operates independently of the parish and the state and is not considered a component unit of either entity. The accompanying financial statements present information only on the funds maintained by the justice of the peace.

**C. FUND ACCOUNTING**

*General Fund* The justice of the peace maintains as the principal fund of the court a General Fund. All revenues and expenses of the ward court are recorded in the fund.

*Agency Fund* The Agency Fund accounts for assets that are held by the court in a custodial capacity pending their transfer to the proper recipient, as provided by Louisiana law.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying financial statements have been prepared on the \_\_\_\_\_ basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

(This space should be used to describe when various revenues are reported. Material revenues should be described.)

Expenditures

(This space should be used to describe when various expenditures are reported. Material expenditures, which typically include salaries, operating services, and capital outlays, should be described.)

**E. BUDGET PRACTICES**

(This space should be used to describe any budget practices of the justice of the peace.)

**F. CASH AND CASH EQUIVALENTS**

**JUSTICE OF THE PEACE  
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\_\_\_\_\_, Louisiana

Notes to the Financial Statements, continued

Cash and cash equivalents includes amounts in demand deposits, interest-bearing demand deposits, and time deposits as follow:

**G. INVESTMENTS**

Investments are limited by R.S. 33:2955 and the court's investment policy. Investments, valued at fair market value, include the following:

**H. RECEIVABLES**

The receivables of \$\_\_\_\_\_ at \_\_\_\_\_, 19\_\_, are as follows:

**J. LEASES**

The justice of the peace has the following leases:

**H. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Agency funds:				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

**JUSTICE OF THE PEACE  
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\_\_\_\_\_, Louisiana

Notes to the Financial Statements, continued

**I. RELATED PARTY TRANSACTIONS**

(FASB 57 requires the disclosure of the description of the relationship, the transactions, the dollar amount of the transactions, and any amounts due to or from that result from related party transactions. List all related party transactions and the related information.)

**J. LITIGATION AND CLAIMS**

At \_\_\_\_\_, 19\_\_, the justice of the peace is involved in litigation or is aware of claims totaling \$\_\_\_\_\_, which are not covered by insurance. Of this amount, \$\_\_\_\_\_ is recorded as a liability of the General Fund, as required by GASB Codification Section C50. In the estimation of the court's legal advisor, the ultimate resolution of the remaining balance would not materially affect the financial statements (or the legal advisor is unable to estimate the ultimate resolution of such matters).

Claims and litigation costs of \$\_\_\_\_\_ were incurred in the current year.

**K. ON-BEHALF PAYMENTS FOR FRINGE  
BENEFITS AND SALARIES**

(Note to the preparer of the financial statements: GASB Statement 24 requires that on-behalf payments for fringe benefits and salaries be recognized as revenue and expenditures or expenses and that the notes to the financial statements disclose the amounts recognized. On-behalf payments include pension plan contributions, employee health and life insurance premiums, and salary supplements or stipends. You should refer to GASB Statement 24 for guidance relating to the recognition and measurement of on-behalf payments for fringe benefits and salaries.)

Certain operating expenditures of the court are paid by other governments and are not included in the accompanying financial statements. These expenditures are summarized as follows:

<u>Description</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____
Total	\$ _____

**L. SUBSEQUENT EVENTS**

**JUSTICE OF THE PEACE**  
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\_\_\_\_\_, Louisiana

Notes to the Financial Statements, continued

(A reporting government should disclose any material event affecting it that occurs between the close of the fiscal period and issuance of the financial statements.)